



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, 21 अप्रैल, 1973/1 वैशाख, 1895

GOVERNMENT OF HIMACHAL PRADESH

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Simla-2, the 12th April, 1973

No. 2-5/71-E&T (Sectt).—In exercise of the powers conferred by sub-sections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956) and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to make the following rules for carrying out the purposes of the Act:—

1. (i) These Rules may be called the Central Sales Tax (Himachal Pradesh) (Amendment) Rules, 1973.
(ii) They shall come into force at once.
2. In the Central Sales Tax (Himachal Pradesh) Rules, 1970, (hereinafter referred to as the said rules) for the caption to rule 6, the following shall be substituted namely:—
“Manner of obtaining and use and submission of Declaration Form ‘C’ and ‘F’ and certificates in Forms ‘D’, ‘E-I’ and ‘E-II’ prescribed under the Central sales Tax (Registration and Turnover) Rules, 1957, and keeping account thereof.”
3. In rule 6 of the said rules;—
(i) the word and letter and “F” shall be inserted after letter ‘C’ wherever occurring in sub-rules (1), (3), (10) and (19);

- (ii) in sub-rule (2), for the word and figure "Rs. 2.00" the word and figure "Rs. 2.50" shall be substituted;
- (iii) for sub-rule (6), the following sub-rule shall be substituted, namely:—
 "(6) Every registered dealer to whom any declaration in Form 'C' or 'F' is issued by the Assessing Authority shall maintain, in registers in Form III or IV, as the case may be, a true and complete account of every such form received from the Assessing Authority. If any such form is lost, destroyed or stolen, the dealer shall report the fact to the said authority immediately, shall make appropriate entries in the remarks column of the register in Form III or IV, as the case may be, and take such other steps to issue public notice of the loss, destruction or theft as the Assessing Authority may direct.";
- (iv) in sub-rule (7), for the word 'register' the word 'registers' shall be substituted;
- (v) in sub-rule (11), for the words "declarations in Form C" the word "declarations" shall be inserted;
- (vi) for sub-rule 12 and proviso thereunder, the following sub-rule and proviso shall be substituted namely:—
 "(12) When notification declaring the declarations of a particular series, design or colour obsolete and invalid is published under sub-rule 10, all registered dealers shall, on or before the date with effect from which the declarations so declared, surrender to the Assessing Authority all such forms which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared so obsolete and invalid:

Provided that new declaration forms shall not be issued to a dealer until he has rendered account of the old declaration forms issued to him and returned the balance, if any, in his hand to the said Issuing Authority".

4. In rule 7 of the said rules, after sub-rule (3), the following sub-rule shall be inserted, namely:—

"(3-A) Every registered dealer transferring goods in the course of inter State trade or commerce, shall keep in his custody the declaration in Form 'F' prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, received by him from the transferee of another State and shall maintain a register of these declarations in the following forms".

Sr. No.	Serial No. of the declaration forms	Name of the issuing State	Name, address and registration certificate number of the non-resident transferee
1	2	3	4

Particulars of goods transferred	Value of goods transferred	Particulars of transfer documents	Number and date of railway or goods receipt along with the address of the transport company
5.	6.	7.	8.

FORM IV

Register of Declaration Form 'F' maintained under Rule 6(6) of the Central Sales Tax (Himachal Pradesh) Rules, 1970.

RECEIPTS

ISSUES

Date of receipt	Authority from whom received	Book No.	Sr. No. to..	Date of Issue	Book No.	Sr. No.	Name and address of transferer to whom issued
1	2	3	4	5	6	7	8

Name and date of requisition in respect of which issued	Description of goods in respect of which issued	Value of the goods
9	10	11

Transferer's memo/challan No. in reference to which issued	No. and Date of railway receipt or other carriers challan for the goods	Surrendered to sales tax authority	R E M A R K S
12	13	14	

P. K. MATTOO,
Secretary.

